

GOVERNMENT OF TELANGANA

ABSTRACT

RULES – ADAPTATION – Commercial Taxes Department – The Andhra Pradesh Entertainments Tax Rules, 1939 - Adaptation to the State of Telangana – Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 79

Dated: 21/05/2016

Read the following:

1. The Andhra Pradesh Entertainments Tax Rules, 1939
2. The Andhra Pradesh Reorganisation Act, 2014, (Central Act No.6 of 2014)

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ORDER :

Whereas by virtue of section 3 of the Andhra Pradesh Reorganization Act, 2014 (Central Act No.6 of 2014), the State of Telangana comprising the territories specified therein has been formed on and from the appointed day i.e., of 02.06.2014;

2. And whereas, in section 101 of the Andhra Pradesh Reorganization Act, 2014, a provision has been made for the purpose of facilitating the application of any law (as defined in section 2 (f) of the Act), made before the appointed day, in relation to the State of Andhra Pradesh or the State of Telangana, the appropriate Government may before expiration of two years from 02.06.2014, by order, make such adaptations and modification of the law, whether by way of repeal or amendment, as may be necessary or expedient, and thereupon every such law shall have effect subject to the adaptations and modifications so made until altered, repealed or amended by a competent Legislature or other competent authority;

3. And whereas, the Andhra Pradesh Entertainments Tax Rules, 1939 made in exercise of powers conferred by the Andhra Pradesh Entertainments Tax Act, 1939, vide reference first read above, are in force as on 1.6.2014;

4. Now, therefore, after careful examination, Government have decided to adapt the said Andhra Pradesh Entertainments Tax Rules, 1939 which are in force as on 01.06.2014;

5. Accordingly, the following notification will be published in an Extra-ordinary issue of the Telangana Gazette Dated:25.05.2016

NOTIFICATION

In exercise of the powers conferred by section 101 of the A.P. Reorganization Act, 2014 (Central Act No.6 of 2014), the Government of Telangana hereby makes the following Order, namely:-

1. (1) This Order may be called the Andhra Pradesh Entertainments Tax Rules, 1939 (Telangana Adaptation) Order, 2016.

(2) It shall be deemed to have come into force with effect from the 2nd June, 2014.

(P.T.O.)

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2. For the purpose of this Order and the rules adapted herein, the expression "the State" shall have the meaning and areas specified in section 3 of the Andhra Pradesh Reorganisation Act, 2014.

3. In the Andhra Pradesh Entertainments Tax Rules, 1939, throughout the Rules, for the expression "Andhra Pradesh", occurring otherwise than in a citation or description or in title of other enactments, the word "Telangana" shall be substituted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**AJAY MISRA
PRINCIPAL SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase
(Publication Wing), Telangana, Hyderabad ... for publication of the
Notification (2 copies)

The Commissioner of Commercial Taxes, Telangana, Hyderabad

The Secretary, Sales Tax Appellate Tribunal, Hyderabad

The State Representative before the Sales Tax & VAT Appellate
Tribunal, O/o the Secy., Sales Tax&VAT Appellate Tribunal, Hyderabad

The Director General, General Administration (Vigilance& Enforcement)
Department, B.R.K.R. Building Complex, Tank Bund Road, Hyderabad

Copy to:

The Accountant General, Telangana, Hyderabad.

The Law (C) Department.

The P.S. to the Addl. Principal Secretary to Hon'ble Chief Minister,
Government of Telangana.

The P.S. to Principal Secretary to Government (CT & Ex.),
Revenue Department.

Sf/Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER